



Corporate Registration Certificate – Update due to the annual tax return

Dear client,

We remind you that between the months of April and May, the Corporate Registration Certificate (CRC) must be updated before the Immigration Authorities (INM).

According to the Mexican Immigration Law, all companies that hire and employed foreigners in Mexico must comply with this obligation annually.

The update must be filed with the tax annual return of the previous fiscal year (2025), this obligation is by end of March each year due to tax regulations.

We will be pending to receive the 2025 annual tax return with its corresponding acknowledgement of receipt issued by the Service Tax Administration in order to start this process immediately. Please do keep in mind that as part of this process,

the INM may conduct a visit to your offices or ask the legal representative to attend an interview in order to verify that the information provided is correct.

- Legal: Article 166 of the Immigration Regulation.
- Immigration processes affected: if the CRC is not updated on time, all visas and processes sponsored by the Company may be placed on hold or denied due to the non-compliance

(obligation may be enforced by the INM from April 2026 and afterwards).

- Who is affected: Employers, employees and foreign nationals that have applied or will apply for a visa or permit.
- Impact on processing times: If the CRC is not updated on time, all processes will be impacted with further delays from May 2026 and afterwards.
- Business impact: Employers need to comply with this request on time and if possible, with anticipation as soon as the annual tax return is completed.

Important note:

Please note that, as part of this process, the INM may carry out verification visits at your offices or request that the legal representative attend an interview to confirm any information the authority deems necessary.

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